**Adverse Effect of Customs Duty on 100% Export Oriented Units Sales**

737. SHRI AJIT P. K. JOGI :
KUMARI ALIA :
SHRI KRISHAN LAL SHARMA :
SHRI SATYA PRAKASH MALAVIYA :

Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that 100 per cent Export Oriented Units using indigenous raw materials are entitled to have custom duty relief on their domestic sales ;

(b) whether even levy of 50 per cent customs duty on D.T.A. sales is adversely effecting the economical working of such units ;

(c) whether the anomaly has been brought to the notice of Government ; and

(d) if so, what steps Government are taking to redress the grievances of these Export Oriented Units ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR) : (a) and (b) 100% Export Oriented Units have been provided a facility to pay excise duty in respect of goods which are permitted to be cleared up to a certain percentage for domestic sales at a rate equivalent to 50% of the customs duty payable on like goods when imported subject to certain conditions. Such clearances for domestic sale being a small proportion of their production which is mainly intended for export, the present scheme of charging excise duty as mentioned above is not likely to affect the working of such units adversely.

(c) and (d) Some representations have been received to prescribe a lower rate of excise duty in respect of goods manufactured by 100% Export Oriented Units using 100% indigenous raw materials. The matter is under examination.

93-L/P(N)30RSS—10

**Income Tax Realisation in Madhya Pradesh**

738. SHRI AJIT P. K. JOGI :
KUMARI ALIA :

Will the Minister of FINANCE be pleased to state :

(a) what is the amount of income tax realisation pending in Madhya Pradesh as on December 31, 1991 ;

(b) what is the number of raids conducted in the state against income tax defaulters during the years 1989, 1990 and 1991 ; and

(c) what is the amount of income tax collected in the state during the above period ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR) : (a) The total outstanding demand of income tax (including corporation tax) pending for realisation in Madhya Pradesh as on 31st December, 1991 was Rs. 128.66 crores.

(b) The number of raids conducted in Madhya Pradesh against income tax defaulters during the last three years are given below :—

| Financial year | No. of Raids |
|---|---|
| 1989-90 | 108 |
| 1990-91 | 163 |
| 1991-92 | 42 |

(c) The amount of income tax (including corporation tax) collected in the state of Madhya Pradesh during the last three years is given below :—

| | (Rs. in crores) |
|---|---|
| 1989-90 | 174 |
| 1990-91 | 188 |
| 1991-92 (Provl.) | 240 |